

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

MELISSA HOPPIE,

Respondent.

Civil Action No.

Petition to Enforce IRS Summons

The United States of America, on behalf of its agency, the Internal Revenue Service ("IRS"), by and through Ryan Buchanan, United States Attorney for the Northern District of Georgia, avers to this Court as follows:

1. This is a proceeding brought under 26 U.S.C §§ 7402(b) and 7604(a) to judicially enforce an IRS summons. This Court has jurisdiction over this proceeding under 26 U.S.C. §§ 7402(b) and 7604(a).

2. Mindy Richardson is a duly commissioned Revenue Officer of the IRS, employed in the Small Business/Self-Employed Division in the South Atlantic Compliance Area located in Atlanta, Georgia. Richardson is authorized to issue an IRS summons under the authority contained in 26 U.S.C. § 7602 and 26 C.F.R. § 301.7602-1.

3. The respondent, Melissa Hoppie, resides or is found at 3459 Rolling Green Ridge SW, Atlanta, GA 30331, which is within the jurisdiction of this Court.

4. Revenue Officer Richardson is investigating the collection of tax liability of Benjamin Reese Unincorporated Trust for the calendar years ending December 31, 2019 and December 31, 2020. The Declaration of Mindy Richardson, attached hereto as Exhibit 1 ("Richardson Declaration"), contains information about the investigation and the summons served on Respondent Hoppie.

5. Respondent Hoppie has information relevant to the above-described investigation. (Richardson Decl. ¶ 7.) This information is not already in the possession of the IRS. (Richardson Decl. ¶ 8.)

6. In furtherance of the investigation, Revenue Officer Richardson issued an administrative summons to Respondent Hoppie to give testimony. The summons is attached to the Richardson Declaration as Exhibit A. The summons was issued on February 23, 2023, and was issued in accordance with 26 U.S.C. § 7602. The summons called for Hoppie to appear at the IRS's office at 2888 Woodcock Blvd, Stop 308D, Atlanta, GA 30341 on March 16, 2023, at 11:30 a.m. (Richardson Decl. ¶ 3 & Exh. A.)

7. The summons was served on Respondent Hoppie by personal delivery on February 24, 2023 in accordance with 26 U.S.C. § 7603. A signed

certificate of service is attached to the back side of the summons—Page 2 of Exhibit A. (Richardson Decl. ¶ 4 & Exh. A.)

8. On March 13, 2023, three days before she was supposed to appear for testimony, Respondent Hoppie faxed Revenue Office Richardson a notarized “fee schedule.” (Richardson Decl. ¶ 5.) The fee schedule is attached to the Richardson Declaration as Exhibit B. The fee schedule says that “[n]o legal or commercial performance shall be provided” unless the IRS agreed to pay a fee of at least \$5,000 for Hoppie’s time. (Richardson Decl. Exh. B.)

9. Respondent Hoppie did not appear for testimony on March 16, 2023, as she was supposed to do in accordance with the summons. (Richardson Decl. ¶ 6.)

10. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken. (Richardson Decl. ¶ 8.) The books, papers, records, or other data sought by the Summons are not already in the possession of the Internal Revenue Service. (Id.) There is no “Justice Department referral” in effect with respect to respondent, as that term is defined under 26 U.S.C. § 7602(d). (Id.) No third-party notice is required because the Summons was issued in aid of collection under 26 U.S.C. § 7609(c). (Id.)

11. Respondent Hoppie did not comply with the summons and now should be ordered to comply, on pain of contempt if she continues to unlawfully resist.

WHEREFORE, the Petitioner respectfully prays that this Court enter an order directing the respondent, Melissa Hoppie, to show cause why she should not be ordered to give testimony to the IRS in accordance with the summons.

A proposed order to show cause is attached for the Court's convenience. The United States respectfully suggests that the show-cause hearing be set for approximately three weeks from the date of the order to show cause, to allow time for service and further filings (if any).

Respectfully submitted,

RYAN K. BUCHANAN
United States Attorney

ANTHONY C. DECINQUE
Assistant United States Attorney

s/ Anthony DeCinque

Georgia Bar No. 130906
anthony.decinque@usdoj.gov
600 U.S. Courthouse
75 Ted Turner Drive, S.W.
Atlanta, GA 30303
Ph: (404) 581-6000 Fx: (404) 581-6181

Certificate of Compliance

I hereby certify, pursuant to Local Rule 7.1(D), that the above document was prepared in 13-point, Book Antiqua font.

s/ Anthony C. DeCinque

ANTHONY C. DECINQUE
Assistant United States Attorney

Certificate of Service

I certify that I served the above document by U.S. Mail directed to respondent at the following address:

Melissa Hoppie
3459 Rolling Green Ridge SW
Atlanta, GA 30331

The attached order to show cause—if entered—calls for additional service.

Done this 4th day of August, 2023.

s/ Anthony C. DeCinque

ANTHONY C. DECINQUE
Assistant United States Attorney